

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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RAHUL D. MANCHANDA,

Plaintiff(s),  
-against-

INTERNAL REVENUE SERVICE, UNITED STATES  
GOVERNMENT, T. FAHMAN, ERICA FARRELL,  
SUSAN McNAMARA, CURRENT AND FORMER  
EMPLOYEES OF IRS JANE DOES 1-5,

Civ Action No.

1:20-cv-10745-ALC

**AFFIDAVIT OF  
RAHUL D. MANCHANDA**

Defendant(s).

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STATE OF NEW YORK )  
                      )  
                      ) ss.  
COUNTY OF NEW YORK )

**RAHUL D. MANCHANDA**, being duly sworn, deposes and states the following under  
penalties of perjury and upon information and belief:

1. I am the plaintiff in this matter and as such I am fully familiar with the facts of this case.
2. During the time period between December, 2018 and December, 2020, I received numerous and repeated harassing contacts from IRS collection personnel.
3. The January 13, 2019 Administrative Claim attached hereto as Ex. A is a true and accurate copy of the claim I filed with the IRS for these abusive collection practices, which was mailed to various addresses in Washington, DC and to the Department of the Treasury Inspector General for Tax Administration. I separately mailed a copy to 290 Broadway, New York, NY 10007 and to the Holtsville IRS Campus at 1040 Waverly Ave, Holtsville, NY 11742—using an address of PO Box 9008, Stp661D, Holtsville, NY 11742, because collections activity had

previously been undertaken from Area Office at 290 Broadway and OIC correspondence had been sent from Holtsville.

4. The June 20, 2020 Administrative Claim attached hereto as Ex. B is a true and accurate copy of the claim I filed with the IRS for these abusive collection practices, which was mailed to various addresses in Washington, DC and to the Department of the Treasury Inspector General for Tax Administration. I separately mailed a copy to 290 Broadway, New York, NY 10007 and to the Holtsville IRS Campus at 1040 Waverly Ave, Holtsville, NY 11742—using an address of PO Box 9008, Stp661D, Holtsville, NY 11742, because collections activity had previously been undertaken from Area Office at 290 Broadway and OIC correspondence had been sent from Holtsville.

5. In addition to mailing these Administrative Claims, I also mailed them a 2nd time in connection with my January 13, 2019 lawsuit *Rahul Manchanda v. Internal Revenue Service* (Index No.: 150320/2019), where I sent the same claims along with a Summons and Complaint, which were annexed to one another and mailed to the Area Director at 290 Broadway, New York, NY 10007 by priority mail<sup>1</sup>. See Ex. C hereto is a true and accurate copy of “**State Court Dkt. No. 9, Proof of Service on IRS Area Director of January 25, 2019, Pgs. 2-4.**”

6. On September 13, 2019, I received a letter from the Holtsville, NY IRS campus that they were reviewing my OIC and that I would be contacted by January 11, 2020, which I took to mean that my OIC was pending and that IRS collections were on hold. Ex. D hereto is a true and accurate copy of “**IRS Received Letter of Sep. 13, 2019.**”

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<sup>1</sup> See List of IRS Area Directors, available at, <https://www.irs.gov/pub/irs-drop/rp-02-44.pdf> (last viewed, May 4, 2019).

7. On May 31, 2019, I received a letter from the Department of Treasury, Claims Management, IRS Office of Chief Counsel, that my FTCA claim was denied. Ex. E hereto is a true and accurate copy of “**FTCA Denial of May 31, 2019.**”

8. On January 19, 2020, I received a letter from the IRS Holtsville campus indicating that my Offer logged on Dec. 14, 2020 because another offer was already pending review. Ex. F hereto is a true and accurate copy of “**OIC Return Letter of January. 19, 2020 as Existing OIC is Pending.**”

9. On June 4, 2020, I filed a Civil Rights Complaint with the Treasury Department and TIGTA. Ex. G hereto is a true and accurate copy of “**Civil Rights Complaint of June 4, 2020 for Continued Collection Activity.**”

10. Due in part to the constant stress the IRS’s relentless collection efforts and abusive tax collection practices caused me, even while a valid OIC was pending, I developed debilitating anxiety, and had multiple anxiety attacks, which finally culminated in my having a heart attack on Aug. 23, 2019, about a week before my son, Gabriel was born.

11. Between December, 2018 and December, 2020, upon information and belief, IRS collection personnel repeatedly called my cell phone and office numbers harassing me about when I could make tax payments, even though a valid OIC was pending.

12. Between December, 2018 and December, 2020, upon information and belief, IRS collection personnel contacted my secretary and my staff and disclosed information about my tax liabilities to them, which to my knowledge was of the effect that I owed “hundreds of thousands of dollars” and which insinuated that their jobs may be in jeopardy.

13. Between December, 2018 and December, 2020, upon information and belief, IRS collection personnel contacted colleagues and contacted my bank, prompting calls to me from

attorney friends and from my banker, who called me to find out what was going on and whether I was in trouble with the IRS.

14. Between December, 2018 and December 2020, upon information and belief, IRS collection personnel contacted some of my clients, who later asked me if I was having problems with the IRS, which was very alarming as these calls have nothing to do with the collection of tax and threaten to dramatically harm my business.

15. Between December, 2018 and December 2020, upon information and belief, my wife received numerous phone calls and other alarming contacts from IRS personnel, wherein the amounts of my tax liabilities, years I owed for, and other confidential information was disclosed, even though we don't file jointly and she does not have a POA for my taxes.

16. These calls were of a threatening nature and made Sylwia fearful of our financial situation and distrustful of me and drove a wedge in our marriage, despite the fact that these repeated calls served no legitimate collection purpose and did nothing but intimidate, harass and annoy and to vindictively upset the harmony of our marital home and create discord.

17. Between December, 2018 and December, 2020, my wife and her close personal friends also received numerous repeated telephone calls from mysterious individuals while my OIC was pending concerning my tax debts.

18. To the best of my knowledge, many of these calls were from 800 numbers or blocked numbers or where the caller failed to fully identify himself or herself. On these calls, my wife and her friends were asked intimidating questions about my personal financial information.

19. On information and belief, my wife does not file her taxes jointly with me, she has no knowledge of or involvement with my prior tax debts, and she does not have a Power-of-

Attorney to discuss these matters with the IRS, these calls to me seem to serve no purpose but to harass and intimidate our family and to cause us distress.

20. There was one person who repeatedly and texted my wife about tax matters and sometimes used offensive language and made sexual and suggestive or exploitive comments.

21. These calls caused a rift in our marriage and scared my wife. Some of the individuals asked questions to the effect of “if [my wife and her friends] knew my husband was a bad guy,” These were very alarming statements for my wife to hear concerning her husband.

22. These calls were of such an extreme nature that they caused my wife to be in a state of fear and alarm. My wife and I made one or more police reports regarding the harassing calls, including the exploitive and offensive language used on the calls by the caller described above.

23. There was once incident that was particularly shocking, where in the fall of 2018 an individual approached my wife at Café Fiorella across from Lincoln Center, near where we live, and the gentlemen identified himself and pulled out an ID card or badge and poured my wife a glass of wine, as if posing as our waiter, in a creepy manner, and then turned around and left. Neither my wife nor myself spoke to this individual, but it made us extremely anxious and ruined our meal and caused us to wonder what they were going to do next if they were literally stalking us and tracking us down while out in public.

24. My wife was pregnant with our son Gabriel when I had my heart attack and she gave birth shortly thereafter. The ruthless IRS collection activity that occurred during this difficult time of our lives was demoralizing, as all I had been trying to do was settle my outstanding debts and get a fresh start, but my family and friends were instead subjected to harassment and victimization which left us on edge and constantly waiting for the other shoe to drop.



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Rahul Manchanda

Dated: May 5, 2021  
New York, NY

STATE OF NEW YORK      )  
                                ) ss. *01TR6354312*  
COUNTY OF NEW YORK    )

Signed and sworn to (or affirmed) before me on May 5<sup>th</sup>, 2021 by **Rahul D. Manchanda**.

  
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Notary Public

